



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Russell Johnson  
DOCKET NO.: 20-03796.001-R-1  
PARCEL NO.: 07-21-303-005

The parties of record before the Property Tax Appeal Board are Russell Johnson, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$19,877  
**IMPR.:** \$83,446  
**TOTAL:** \$103,323

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of wood siding exterior construction with 2,295 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 630 square feet of building area. The property has an 18,010 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .29 of a mile and within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction containing either 2,297 or 2,299 square feet of living area. The homes were built from 1989 to 1992. Each dwelling has central air conditioning, a fireplace, a basement with one having finished area, and a garage containing 420

square feet of building area. The parcels range in size from 12,040 to 12,800 square feet of land area. The comparables sold from March 2019 to November 2020 for prices ranging from \$211,500 to \$315,000 or from \$92.00 to \$137.02 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$93,542.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,323. The subject's assessment reflects a market value of \$310,372 or \$135.24 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .31 of a mile of the subject and within the same assessment neighborhood code as the subject. Comparable #5 is the same property as appellant comparable #3. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,299 to 2,378 square feet of living area. The dwellings were built in either 1989 or 1992. Each dwelling has central air conditioning, a fireplace, a basement with three having finished area, and a garage containing either 420 or 440 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 10,050 to 16,940 square feet of land area. The comparables sold from June 2019 to November 2020 for prices ranging from \$315,000 to \$360,000 or from \$137.02 to \$151.39 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparable #3 and board of review comparables #1, #3, and #5, which include the common comparable, due to their finished basement area which the subject lacks. The Board also gives reduced weight to board of review comparable #2 due to its inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #4 along with board of review comparable sale #4 which are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$211,500 to \$350,000 or from \$92.00 to \$149.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,372 or \$135.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for

differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

February 21, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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